

**CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
June 30, 2004 and 2003

	<u>2004</u>	<u>2003</u>
Governmental funds capital assets:		
Land	\$ 25,943,275	\$ 25,049,103
Buildings	69,040,095	68,979,618
Improvements other than buildings	2,502,659	2,502,659
Infrastructure	147,574,814	139,348,801
Vehicles, machinery and equipment	11,929,049	10,893,354
Construction in progress	<u>9,829,437</u>	<u>4,911,005</u>
 Total governmental funds capital assets	 <u><u>\$ 266,819,329</u></u>	 <u><u>\$ 251,684,540</u></u>
 Investments in governmental funds capital assets by source:		
General fund	\$ 23,575,490	\$ 22,532,638
Special revenue fund	1,026,103	451,743
Capital projects fund	<u>242,217,736</u>	<u>228,700,159</u>
 Total governmental funds capital assets	 <u><u>\$ 266,819,329</u></u>	 <u><u>\$ 251,684,540</u></u>

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2004

Function and Activity	Land	Buildings	Improvements other than Buildings	Infrastructure	Vehicles, Machinery and Equipment	Construction in Progress	Total
General Government:							
Legislative	\$ 3,549,185	\$ 653,865	\$ -	\$ -	\$ 1,669,198	\$ -	\$ 5,872,248
Judicial	-	16,927,976	-	-	131,539	-	17,059,515
Executive and Administrative	20,024	5,658,061	-	-	-	3,788,184	9,466,269
Public Safety	-	32,364,984	8,448	-	4,361,947	982,869	37,718,248
Public Works	18,756,663	3,401,790	389,434	147,574,814	4,764,841	-	174,887,542
Culture and Recreation	3,388,921	6,196,059	2,104,777	-	448,561	3,919,986	16,058,304
Health and Welfare	-	3,408,464	-	-	234,514	1,138,398	4,781,376
Housing and Development	<u>228,482</u>	<u>428,896</u>	<u>-</u>	<u>-</u>	<u>318,449</u>	<u>-</u>	<u>975,827</u>
Total governmental funds capital assets	<u>\$ 25,943,275</u>	<u>\$ 69,040,095</u>	<u>\$ 2,502,659</u>	<u>\$ 147,574,814</u>	<u>\$ 11,929,049</u>	<u>\$ 9,829,437</u>	<u>\$ 266,819,329</u>

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
For the fiscal year ended June 30, 2004

Function and Activity	Governmental Funds Capital Assets July 1, 2003	Additions	Deductions	Governmental Funds Capital Assets June 30, 2004
General Government:				
Legislative	\$ 4,013,724	\$ 1,858,524	\$ -	\$ 5,872,248
Judicial	16,954,532	104,983	-	17,059,515
Executive and Administrative	8,332,214	1,134,055	-	9,466,269
Public Safety	36,721,658	1,166,412	169,822	37,718,248
Public Works	166,905,295	8,029,971	47,724	174,887,542
Culture and Recreation	13,450,135	2,608,169	-	16,058,304
Health and Welfare	4,065,370	716,006	-	4,781,376
Housing and Development	1,241,612	-	265,785	975,827
Total governmental funds capital assets	<u>\$ 251,684,540</u>	<u>\$ 15,618,120</u>	<u>\$ 483,331</u>	<u>\$ 266,819,329</u>